

SECTION 281: SOURCE OF RECEIPT LEDGER, REPORT 070

1. Purpose. This report serves as a basic historical record of transactions affecting each source of receipt account maintained in the accounting system. Estimated receipts, as well as actual receipts, are reflected in the ledgers. At the end of each month, this report is prepared reflecting all source of receipt activity for the month; the report can serve as the permanent source of receipt ledger for the month.
2. Frequency. Monthly.
3. Distribution.
 - (a) Copy #1 - DAGS Accounting Division
 - (b) Copy #2 - Departments
 - (c) Copy #3 - Department of Budget and Finance
4. Organization of Report. The sequence of the report is:
 - (a) Department Code
 - (b) Fund Code
 - (c) Source Code
 - (d) Document Date
 - (e) Document Number

A separate ledger is prepared for each source code within each fund code within each department code.
5. Explanatory Notes.
 - (a) Any receipts transaction detected by the system to have an error is not reflected on this report until subsequently corrected.
 - (b) If a receipts transaction is accepted by the accounting system, but no SOURCE OF RECEIPT LEDGER exists for it, a new ledger is automatically created so that the transaction can be posted.
 - (c) A SOURCE OF RECEIPT LEDGER may be deleted (by ESTIMATED RECEIPTS INPUT, SAFORM B-31) even if it contains actual receipt balances; therefore, delete requests should be reviewed thoroughly by DAGS Accounting Division before they are submitted for processing.

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- (d) A ledger for a source of receipt is prepared even if no transaction was posted to it during the period, as long as there are balance forward totals maintained in the ledger.

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ITEM NO.	DATA AND DATA EXPLANATIONS
(1)	REPORT 070 - The report number for the SOURCE OF RECEIPT LEDGER.
(2)	The date the report is prepared.
(3)	The title of the report and the period covered by the report.
(4)	The department alpha code and name of the department.
(5)	The fund code and name of the fund.
(6)	The code and description of the source of receipts.
(7)	PRIOR YEARS COLLECTIONS - The amount the State received during the prior fiscal year (first year) and the fiscal year before that (second year).
(8)	TRANSACTIONS - All valid receipts transactions processed during the report period.
(a)	UNCOLLECTED - The beginning balance, the individual transactions, and the ending balance relating to uncollected estimates during the period covered by the report.
(b)	COLLECTED - The beginning balance, the individual transactions, and the ending balance relating to collections during the period covered by the report.
(9)	ESTIMATES - The estimated receipts as entered by DAGS Accounting Division.
(a)	CURR FISCAL YR - The estimated receipts of the current fiscal year.
(b)	ENSU FISCAL YR - The estimated receipts of the ensuing fiscal year.
(c)	CURR BIENNIUM - The estimated receipts of the current biennium.
(d)	ENSU BIENNIUM - The estimated receipts of the ensuing biennium.
(10)	BEGIN BALANCES - The balances that were brought forward from the ending balances of the previous month.
(11)	DATE - The document date.

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ITEM NO.	DATA AND DATA EXPLANATIONS
(12)	DOCU - The document number. 1. TREASURY DEPOSIT RECEIPT, SAFORM B-13 = The number of that form as assigned by the State Treasury. 2. ESTIMATED RECEIPT INPUT, SAFORM B-31 = The number of that form as assigned by DAGS Accounting Division. 3. JOURNAL VOUCHER, SAFORM A-27 = The "Comptroller No." of that form.
(13)	REFER - The batch number assigned to the entry.
(14)	TR - The transaction code of the entry.
(15)	END BALANCES - The month-to-date ending balances for each of the columns.
(16)	FUND TOTAL - The month-to-date ending columnar totals for the fund being presented. This total is printed only on the last page within a fund.
(17)	DEPT TOTAL - The month-to-date ending columnar totals of the entire department for all of the funds being presented. This total is printed only on the last page within a department.

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SAMPLE A: KEYED TO EXPLANATIONS OF REPORT 070

1 REPORT 070		STATE OF HAWAII STATEWIDE ACCOUNTING SYSTEM		2 02/03/76	
		3 SOURCE OF RECEIPT LEDGER FOR 12-01-75 TO 12-31-75		PAGE 016	
4 F - UNIVERSITY OF HAWAII		5 G - GENERAL FUND		6 SOURCE - 1201 - GENERAL FEES	
7 PRIOR YEARS COLLECTIONS. FIRST YEAR -		0.00 SECOND YEAR -		0.00	
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		a		b	
		c		d	
		e		f	
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